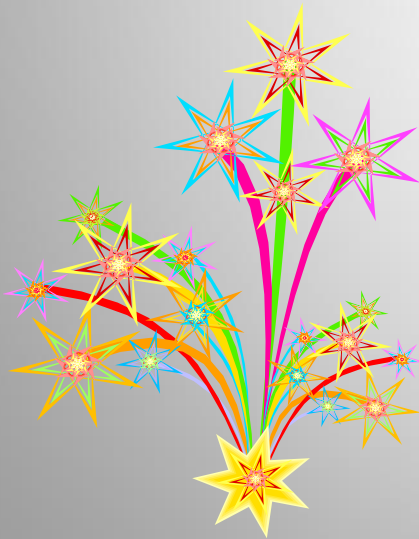


Bureau of Fire Services

Consumer Fireworks Sales Report and Safety Fee Payment



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- This tutorial focuses specifically on the sales reporting and payment of fire safety fees. If you have questions regarding other Fireworks issues, please refer to the presentations on our webpage (www.michigan.gov/bfs), email us at fireworks@michigan.gov, or call 517-373-7441.
- Due to the high volume of phone calls, emailing is recommended to get a quick and effective response.

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PA 256 Section 28.458

(4) A person that knows or should know that he or she is required to comply with the requirements of subsection (2) but fails to collect or remit a fireworks safety fee as required under this section is guilty of a misdemeanor punishable by a fine as follows:

- (a) For a first violation of this subsection, not more than \$10,000.00.
- (b) For a second violation of this subsection, not more than \$20,000.00.
- (c) For a third or subsequent violation of this subsection, not more than \$40,000.00.



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PA 256 Section 28.460

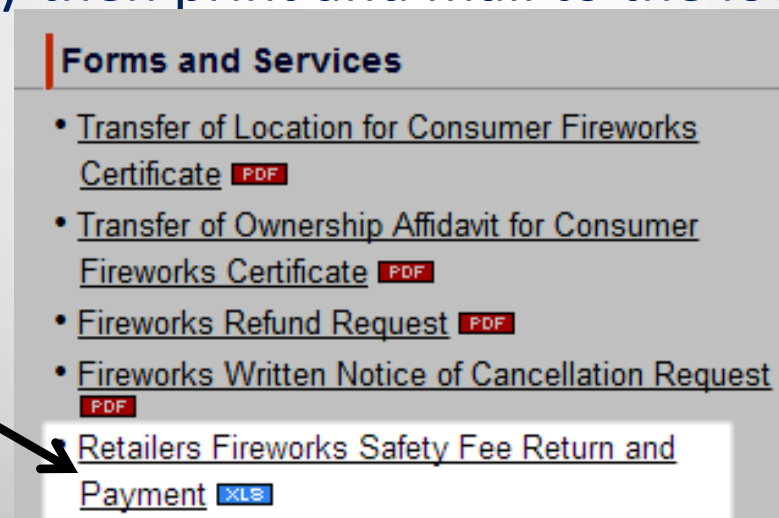
(3) A retailer or person shall remit the fireworks safety fees no later than 20 days after the end of each preceding month. A retailer or person that operates 25 or more retail locations in this state that are permanent building or structures may remit the fireworks safety fees in an aggregate filing under 1 common identification number as determined by the department.



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- You will find the current safety fee form, BFS 402, on our web site, www.michigan.gov/bfs, on the Fireworks Program page, as shown below.
- You can fill out the form online and the calculations will be done for you. You may then print and mail to the location on the form.



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Retailers Fireworks Sales Report and Safety Fee Payment

Issued under P.A. 256 of 2011 as amended. Monthly filing is mandatory.

Retailer's Name	Business Name	Type of Fireworks Sales (Check type(s) that apply): <input type="checkbox"/> Low Impact Registration # <input type="checkbox"/> Consumers Certificate #
Street Address of Retail Location (if reporting multiple locations please)	City and Zip Code	
Michigan Sales Tax ID Number	Monthly Sales Period(s) Reporting:	

As a retailer operating in Michigan, you are responsible for collecting and paying Michigan Fireworks Safety Fees. You must remit fees on all sales of Consumer and Low Impact Fireworks at a Michigan location to an end user ("retail sales") at the rate of 6 percent.

If submitting only one retail sales location please complete Lines 1 and 2. If you have multiple retail sales locations please enter your information on the second page.

- | | |
|----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 1. Is the retail sales location a permanent building or structure? | 1. <input type="text"/> |
| 2. Gross Sales. Enter the total amount of sales of Consumer and/or Low Impact. | 2. <input type="text"/> |
| 3. Fire Safety Fee Due | 3. \$ <input type="text"/> - |
| If you selected "YES" in question 1 the amount due on line 4 will reflect the Collection Allowance adjustment of 1% (0.01) | |
| 4. Adjusted Fire Safety Fee Due | PAY THIS AMOUNT 4. \$ <input type="text"/> - |

CERTIFICATION

I declare, under penalty of perjury, that the information in this return is true and complete.

Print (Type) Retailer's Name	
Retailer's Signature	Date

This return is due 20 days after the end of each calendar month. If you had zero sales during any month your Certificate or Low Impact Registration was active you still need to submit this form. If this form and payment are not mailed to the Michigan Department of Licensing and Regulatory Affairs by the due date, an estimated assessment may be issued against you.

Make checks payable to: STATE OF MICHIGAN

Mail to: Michigan Department of Licensing and Regulatory Affairs
Bureau of Fire Services
PO Box 30642
525 W Allegan
Lansing, MI 48909

For additional information and forms please refer to our website at: <http://www.michigan.gov/bfs>. If you have questions you can email fireworks@michigan.gov



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This is the BFS 402 Form. There is a second page used for filing multiple locations. Next we will break down each section of the form.

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Please include the certificate holder's name under "Retailer's Name" and the business name under "Business Name"

Street Address of Retail Location: This will be the address where you sold fireworks, not your mailing address (if different).

Retailers Fireworks Safety Fee Return and Payment	
Issued under P.A. 253 of 2011 as amended. Monthly filing is mandatory.	
Retailer's Name	Business Name
Street Address of Retail Location (if reporting multiple locations please attach worksheet)	City and Zip Code
Michigan Sales Tax ID Number	Monthly Sales Period(s) Reporting:

As a retailer operating in Michigan, you are responsible for collecting and paying Michigan Fireworks Safety Fees. You must remit fees on all sales of Consumer and Low Impact Fireworks at a Michigan location to an end user ("retail sales") at the rate of 6 percent.

If you are filing zero sales for multiple months, include the range of months here. You may only file for multiple months on one form when reporting zero sales. When reporting sales amounts greater than zero please do so using one form per monthly sales period.

You may file both low impact and consumer fireworks sales at the same location on this page. If you have multiple pairs of low impact registrations and consumer fireworks certificates, they may be listed on the second page of this form.



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Question 1: If you are selling in a permanent building you will choose yes. If you are selling in a temporary facility such as a tent, you will choose no.

If submitting only one retail sales location please complete Lines 1 and 2. If you have multiple retail sales locations please enter your information on the second page.

- | | | |
|----------------------------------------------------------------------------------------------------------------------------|--------------------|----------------------|
| 1. Is the retail sales location a permanent building or structure? | 1. | <input type="text"/> |
| 2. Gross Sales. Enter the total amount of sales of Consumer and/or Low Impact. | 2. | <hr/> |
| 3. Fire Safety Fee Due | 3. | \$ <hr/> - |
| If you selected "YES" in question 1 the amount due on line 4 will reflect the Collection Allowance adjustment of 1% (0.01) | | |
| 4. Adjusted Fire Safety Fee Due | PAY THIS AMOUNT 4. | \$ <hr/> - |

Question 2: If you are reporting multiple locations you will break down the amounts by location on the second page and enter the total of those locations on this line. If you are reporting only one location you will enter the total sales amount here and not include the worksheet.

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Question 3: When filing out the form online the calculation of Safety Fees due will be calculated for you. If you are filling out the form manually you will have to calculate the amount on line 1 by multiplying the fireworks sales amount (sales amount prior to adding sales tax or safety fee) by 6% (.06).

If submitting only one retail sales location please complete Lines 1 and 2. If you have multiple retail sales locations please enter your information on the second page.

1. Is the retail sales location a permanent building or structure?	1.	<input type="text"/>
2. Gross Sales. Enter the total amount of sales of Consumer and/or Low Impact.	2.	<input type="text"/>
3. Fire Safety Fee Due	3.	\$ <input type="text"/> -
If you selected "YES" in question 1 the amount due on line 4 will reflect the Collection Allowance adjustment of 1% (0.01)		
4. Adjusted Fire Safety Fee Due	PAY THIS AMOUNT 4.	\$ <input type="text"/> -

Question 4: If your retail sales were done from a permanent building you will be allowed a 1% discount of that 6%. If the form is filled in online the calculation will be done for you. If you are filling out the form manually you will have to calculate the discount amount by multiplying the amount calculated as the 6% amount (line 3) by 1% (.01) and then subtract the 1% from the 6% and this will be the total amount due.



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- Here is where you will sign and date the form authorizing that the information you have provided is accurate. Please notice the message below, which states that **the return is due 20 days after the end of each calendar month.** The next slide will show you exactly when each return is due.
- Also please note that **if you had zero sales during any month, you are still required to send us the form and indicate that you had zero sales.**

CERTIFICATION

I declare, under penalty of perjury, that the information in this return is true and complete.

Print (Type) Retailer's Name

Retailer's Signature

Date

This return is due 20 days after the end of each calendar month. If you had zero sales during any month your Certificate or Low Impact Registration was active you still need to submit this form. If this form and payment are not mailed to the Michigan Department of Licensing and Regulatory Affairs by the due date, an estimated assessment may be issued against you.



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Sales Period	Report Due
Consumer Certificates/Low Impact Registrations	
January 2015	February 20, 2015
February 2015	March 20, 2015
March 2015	April 20, 2015
April 2015	May 20, 2015
May 2015	June 22, 2015
June 2015	July 20, 2015
July 2015	August 20, 2015
August 2015	September 21, 2015
September 2015	October 20, 2015
October 2015	November 20, 2015
November 2015	December 21, 2015
December 2015	January 20, 2016
Consumer Certificates Only	
January 2016	February 22, 2016
February 2016	March 21, 2016
March 2016	April 20, 2016
April 2016	May 20, 2016

These are the due dates for each safety fee payment and sales report. **If you do not adhere to these due dates, you will be held responsible for paying them in accordance with the law shown on the third slide.**



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- If you are computing your safety fee due and come across multiple decimal places, this sentence addresses when to round up and when to round down.

PA 256 Section 9 (3) If the fireworks safety fee calculated under subsection (1) results in a fraction of 1/2 cent or more, the amount of the fireworks safety fee shall be rounded to the next additional cent.

- [illegible]



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- Please mail the completed form and your check/money order to the address shown below.
- Note that checks must be made payable to 'State of Michigan.'

Make checks payable to: STATE OF MICHIGAN

Mail to: Michigan Department of Licensing and Regulatory Affairs
Bureau of Fire Services
PO Box 30642
525 W Allegan
Lansing, MI 48909



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Fire Safety Fee Payment Process

- Please mail the completed form and your check/money order to the address shown below.
- Note that checks must be made payable to 'State of Michigan.'

Make checks payable to: STATE OF MICHIGAN

Mail to: Michigan Department of Licensing and Regulatory Affairs
Bureau of Fire Services
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Lansing, MI 48909



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Fire Safety Fee Payment Process



2015 Certificate and Low Impact Fire Safety Fee Payments are due according to the chart seen here. This is also posted on the Fireworks homepage.

2015 Consumer and Low Impact Fireworks Sales Dates	2015 Certificate Safety Fee Due Dates:
January 1 - January 31, 2015	Friday, February 20, 2015
February 1 - February 28, 2015	Friday, March 20, 2015
March 1 - March 31, 2015	Monday, April 20, 2015
April 1 - April 30, 2016	Wednesday, May 20, 2015
May 1 - May 31, 2015	Monday, June 22, 2015
June 1 - June 30, 2015	Monday, July 20, 2015
July 1 - July 31, 2015	Thursday, August 20, 2015
August 1 - August 31, 2015	Monday, September 21, 2015
September 1 - September 30, 2015	Tuesday, October 20, 2015
October 1 - October 31, 2015	Friday, November 20, 2015
November 1 - November 30, 2015	Monday, December 21, 2015
December 1 - December 31, 2015	Wednesday, January 20, 2016
January 1 - January 31, 2016	Monday, February 22, 2016
February 1 - February 28, 2016	Monday, March 21, 2016
March 1 - March 31, 2016	Wednesday, April 20, 2016
April 1 - April 30, 2016	Friday, May 20, 2016



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Fire Safety Fee Payment Process



The column on the left side of the chart refers to the date the Certificate or Low Impact Registration was issued. Sales Reports and Fire Safety Fee payments are submitted regardless of sales amount.

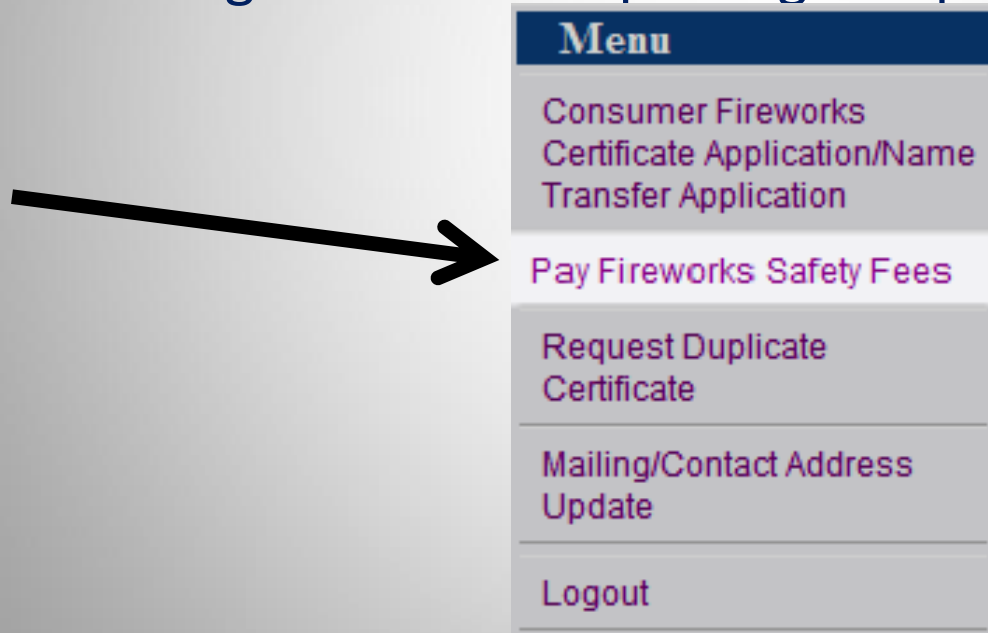
2015 Consumer and Low Impact Fireworks Sales Dates	2015 Certificate Safety Fee Due Dates:
January 1 - January 31, 2015	Friday, February 20, 2015
February 1 - February 28, 2015	Friday, March 20, 2015
March 1 - March 31, 2015	Monday, April 20, 2015
April 1 - April 30, 2015	Wednesday, May 20, 2015
May 1 - May 31, 2015	Monday, June 22, 2015
June 1 - June 30, 2015	Monday, July 20, 2015
July 1 - July 31, 2015	Thursday, August 20, 2015
August 1 - August 31, 2015	Monday, September 21, 2015
September 1 - September 30, 2015	Tuesday, October 20, 2015
October 1 - October 31, 2015	Friday, November 20, 2015
November 1 - November 30, 2015	Monday, December 21, 2015
December 1 - December 31, 2015	Wednesday, January 20, 2016
January 1 - January 31, 2016	Monday, February 22, 2016
February 1 - February 28, 2016	Monday, March 21, 2016
March 1 - March 31, 2016	Wednesday, April 20, 2016
April 1 - April 30, 2016	Friday, May 20, 2016

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Online Fire Safety Fee Payment Process

When you are logged into your account the menu on the left will show a “Pay Fireworks Safety Fees” option. Click on it to begin the Sales reporting and payment process.



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Online Fire Safety Fee Payment Process

Pay Fireworks Safty Fees

All of your certificates eligible for on-line payment are shown below.

Click the **Continue** link for the certificate shown below that you want to pay Fire Safty Fees for.

Low-Impact Registry Non-Permanent Structure

[Continue](#)

Statute:	Fireworks Safety Act	Certificate No:	2013-LT01994	Status:	Active
		Issue Date:	5/24/2013	Expiration Date:	1/1/2014

First you will see all Certificates and Registrations that are ready for Fire Safety Fee payments and sales reporting. One at a time you will click on the Certificate or registration you want to report sales for.



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The next screen is where you will click on the “Report Sales and Pay Safety Fees” button.

- When the next page opens you will find the area to report your Sales amount.
- Next you will check the boxes corresponding to the months that you are reporting sales.
- When completed you will click on the “Submit” button.
- A Payment Summary page opens and allows you to click on the “Pay Fees and Submit” button.
- A payment receipt will appear if you are reporting zero sales.
- If you are reporting actual sales amounts you will now see the amount owed.
- By clicking on the “Submit Payment” button you will now be asked for your payment information.



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- If you have any questions, please email fireworks@michigan.gov or call 517-373-7441. Please be aware that during fireworks season, we receive many calls and therefore emailing is the most efficient means of communication. Our goal is to return phone calls within 24 hours.

